

Sales and Use Taxes

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2004-05

District	Rate (%)	Effective dates		Jurisdiction	Revenue distributed ^a
		Start	End		
1	2	3	4	5	6
COUNTY DISTRICTS					
Alameda County Essential Health Care Services ^e .....	.50	7/1/04	6/30/19	Alameda County	\$80,156,485
Alameda County Transportation Authority ^b	—	4/1/87	3/31/02	Alameda County	979,034
Alameda County Transportation Improvement Authority .....	.50	4/1/02	3/31/22	Alameda County	100,627,074
Bay Area Rapid Transit District ^c .....	.50	4/1/70	None	Alameda, Contra Costa, and San Francisco counties	237,849,228
Contra Costa Transportation Authority .....	.50	4/1/89	3/31/34 ^f	Contra Costa County	70,168,503
Fresno County Public Library .....	.125	4/1/99	3/31/13 ^f	Fresno County	12,869,200
Fresno County Transportation Authority .....	.50	7/1/87	6/30/07	Fresno County	52,831,064
Fresno County Zoo Authority ^e .....	.10	4/1/05	3/31/15	Fresno County	701,853
Imperial County Local Transportation Authority .....	.50	4/1/90	3/31/10	Imperial County	9,572,290
Inyo County Rural Counties .....	.50	10/1/88	None	Inyo County	1,667,524
Los Angeles County Transportation Commission .....	.50	7/1/82	None	Los Angeles County	612,390,259
Los Angeles County Transportation Commission .....	.50	4/1/91	None	Los Angeles County	612,452,593
Madera County Transportation Authority .....	.50	10/1/90	9/30/05	Madera County	6,853,320
Marin County Transportation Authority ^e .....	.50	4/1/05	3/31/25	Marin County	1,140,961
Mariposa County Health Care ^e .....	.50	4/1/05	3/31/25	Mariposa County	73,825
Mariposa County Healthcare Authority ^b	—	7/1/00	6/30/04	Mariposa County	228,043
Napa County Flood Protection Authority .....	.50	7/1/98	6/30/18	Napa County	11,439,926
Nevada County Public Library .....	.125	10/1/98	9/30/18	Nevada County	1,591,334
Orange County Local Transportation Authority .....	.50	4/1/91	3/31/11	Orange County	245,500,537
Riverside County Transportation Commission .....	.50	7/1/89	6/30/39	Riverside County	134,516,987
Sacramento Transportation Authority .....	.50	4/1/89	3/31/39 ^f	Sacramento County	101,221,107
San Bernardino County Transportation Authority .....	.50	4/1/90	3/31/40 ^f	San Bernardino County	128,793,344
San Diego County Regional Transportation Commission .....	.50	4/1/88	3/31/48 ^f	San Diego County	228,562,784
San Francisco County Public Finance Authority .....	.25	10/1/93	None	City and County of San Francisco	32,949,072
San Francisco County Transportation Authority .....	.50	4/1/90	None	City and County of San Francisco	65,938,175
San Joaquin County Transportation Authority .....	.50	4/1/91	3/31/11	San Joaquin County	43,369,873
San Mateo County Transit District .....	.50	7/1/82	None	San Mateo County	58,338,810
San Mateo County Transportation Authority .....	.50	1/1/89	12/31/34 ^f	San Mateo County	58,335,581
Santa Barbara County Local Transportation Authority ...	.50	4/1/90	3/31/10	Santa Barbara County	29,503,008
Santa Clara County General Fund .....	.50	4/1/97	3/31/06	Santa Clara County	142,733,894
Santa Clara County Transit District .....	.50	10/1/76	None	Santa Clara County	142,698,420
Santa Cruz County Earthquake Recovery ^b	—	4/1/91	3/31/97	Santa Cruz County	1,284
Santa Cruz County Public Library .....	.25	4/1/97	3/31/13	Santa Cruz County	7,664,684
Santa Cruz Metropolitan Transit District .....	.50	1/1/79	None	Santa Cruz County	15,488,398
Solano County Public Library .....	.125	10/1/98	9/30/14	Solano County	6,961,946
Sonoma County Open Space Authority .....	.25	4/1/91	3/31/11	Sonoma County	17,482,449
Sonoma County Transportation Authority ^e .....	.25	4/1/05	3/31/25	Sonoma County	1,145,033
Stanislaus County Library .....	.125	7/1/95	6/30/13	Stanislaus County	8,138,274
Tulare County ^b	—	10/1/95	12/31/97	Tulare County	11,016
Total for county districts					\$3,282,947,192

a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$41,973,300.

b. The 1/2-percent Alameda County Transportation Authority tax expired March 31, 2002; the 1/2-percent Mariposa County Healthcare Authority tax expired June 30, 2004; the 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997; and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.

c. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2004-05, BART received direct distributions of \$178,391,706 and \$59,457,522 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$29,728,761; and San Francisco Municipal Railway, \$29,728,761.

Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM
TRANSACTIONS AND USE TAX, 2004-05—Concluded**

District	Rate (%)	Effective dates		Jurisdiction	Revenue distributed ^a
		Start	End		
1	2	3	4	5	6
CITY DISTRICTS					
City of Avalon Municipal Hospital & Clinic District .....	.50	10/1/00	None	Avalon (Los Angeles County)	\$399,916
City of Calexico Heffernan Hospital District .....	.50	10/1/92	None	Calexico (Imperial County)	2,325,227
City of Capitola ^e .....	.25	4/1/05	6/30/10	Capitola (Santa Cruz County)	62,759
City of Clearlake Public Safety .....	.50	7/1/95	None	Clearlake (Lake County)	674,572
City of Clovis Public Safety .....	.30	4/1/00	None	Clovis (Fresno County)	3,983,497
City of Davis General Revenue ^e .....	.50	7/1/04	12/31/10	Davis (Yolo County)	1,894,928
City of El Cajon Public Safety ^e .....	.50	4/1/05	3/31/15	El Cajon (San Diego County)	605,227
City of Farmersville ^e .....	.50	4/1/05	None	Farmersville (Tulare County)	12,264
City of Fort Bragg Maintain City Streets ^e .....	.50	1/1/05	12/31/14	Fort Bragg (Mendocino County)	239,077
City of Lakeport ^e .....	.50	4/1/05	None	Lakeport (Lake County)	36,604
City of Los Banos Public Safety ^e .....	.50	4/1/05	None	Los Banos (Merced County)	78,347
City of Montclair ^e .....	.25	4/1/05	None	Montclair (San Bernardino County)	175,623
City of Placerville Public Safety .....	.25	4/1/99	None	Placerville (El Dorado County)	771,315
City of Point Arena .....	.50	4/1/04	None	Point Arena (Mendocino County)	36,181
City of Richmond ^e .....	.50	4/1/05	None	Richmond (Contra Costa County)	321,522
City of San Juan Bautista ^e .....	.75	4/1/05	None	San Juan Bautista (San Benito County)	7,400
City of Sand City General Purpose ^e .....	.50	4/1/05	None	Sand City (Monterey County)	80,000
City of Santa Cruz ^e .....	.25	7/1/04	6/30/09	Santa Cruz (Santa Cruz County)	1,855,212
City of Santa Rosa Public Safety ^e .....	.25	4/1/05	3/31/25	Santa Rosa (Sonoma County)	423,657
City of Sebastopol ^d .....	.125	4/1/03	3/31/05 ^f	Sebastopol (Sonoma County)	177,695
City of Sebastopol Community ^a .....	.25	4/1/05	None	Sebastopol (Sonoma County)	24,400
City of Sonora ^e .....	.50	1/1/05	None	Sonora (Tuolumne County)	377,920
City of South Lake Tahoe ^e .....	.50	4/1/05	None	South Lake Tahoe (El Dorado County)	107,728
City of Stockton Public Safety ^e .....	.25	4/1/05	None	Stockton (San Joaquin County)	524,109
City of Trinidad General Revenue ^e	1.00	10/1/04	12/31/08	Trinidad (Humboldt County)	56,639
Town of Truckee Road Maintenance .....	.50	10/1/98	9/30/10	Truckee (Nevada County)	1,682,798
City of Visalia Public Safety ^e .....	.25	7/1/04	None	Visalia (Tulare County)	3,274,696
City of West Sacramento .....	.50	4/1/03	3/31/13	West Sacramento (Yolo County)	3,002,872
City of Willits .....	.50	10/1/03	None	Willits (Mendocino County)	549,829
City of Woodland General Revenue .....	.50	7/1/00	6/30/06	Woodland (Yolo County)	3,706,960
Total for city districts					\$27,468,974
Grand total					\$3,310,416,166

d. The 1/8-percent City of Sebastopol Transactions and Use Tax ended March 31, 2005; the city received distributions for twelve months during 2004-05. Effective April 1, 2005, it was replaced with the 1/4-percent City of Sebastopol Community Transactions & Use Tax.

e. During the fiscal year, transactions and use taxes went into effect in 24 districts. The number of months of tax distributions they received during 2004-05 were as follows:

Effective July 1, 2004, 10 months
Effective October 1, 2004, 7 months
Effective January 1, 2005, 4 months
Effective April 1, 2005, 1 month

r. Revised.

NOTE: In addition to the districts that received distributions during 2004-05, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;
Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;
Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;
San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;
San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;
San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92;
San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;
Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03;
Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County, 1980-81.

Detail may not compute to total due to rounding.